

December 9, 2004

Publication 1346 - Record Layout Changes #7

Record Layouts dated 11/24/04

Changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing -- These changes will be implemented December 17, 2004.

Corrections to Form 8835 Page 2

The Length of SEQ 0705 should be 7 and the total Byte Count is "0613".

| Field Identification No. | Form Ref. | Length | Field Description |
|--|-----------|--------|--|
| ----- | ---- | ----- | ----- |
| Byte Count | | 4 | "0613" for Fixed; "nnnn" for variable format |
| Start of Record Sentinel | | 4 | Value "*****" |
| 0700 Record ID | | 6 | "FRMbbb" |
| 0701 Form Number | | 6 | "8835bb" |
| 0702 Page Number | | 5 | "PG02b" |
| 0703 Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0704 Filler | | 1 | blank |
| 0705 Form Occurrence Number | | 7 | N 0000001 |
| 0810 Phaseout Adjustment B | B-5 | 12 | N |
| 0820 Phaseout Adjustment Rate B | B-5 | 6 | R |
| 0830 Total Phaseout Adjustment B | B-5 | 12 | N |
| 0840 Total Kilowatt Hours minus Phaseout Adjustments | B-6 | 12 | N |
| 0900 Tons Produced and Sold | B-7 | 12 | N |
| 0910 Total Tons Produced and Sold | B-7 | 12 | N |
| 0920 Coal Phaseout Adjustment | B-8 | 12 | N |
| 0930 Coal Phaseout Adjustment Rate | B-8 | 6 | R |

| Field Identification No. | | Form Ref. | Length | Field Description |
|-----------------------------|---|--------------|--------|-------------------|
| ----- | ----- | ---- | ----- | ----- |
| 0940 | Total Coal Phaseout Adjustment | B-8 | 12 | N |
| 0950 | Total Tons minus Total Phaseout Adjustment | B-9 | 12 | N |
| 0960 | Credit before Reduction B | B-10 | 12 | N |
| 1000 | Total of Government Grants B | B-11 | 12 | N |
| 1010 | Total of Additions | B-12 | 12 | N |
| 1020 | Rate B (Grants divided by Additions) | B-13 | 6 | R |
| 1030 | Additions times Lesser of 1/2 or Rate B | B-14 | 12 | N |
| 1040 | Credit before Reduction B minus Previous Line | B-15 | 12 | N |
| 1100 | Thermal Content Closed-Loop Biomass | B-16 | 12 | N |
| 1110 | Thermal Content All Fuels | B-17 | 12 | N |
| 1120 | Rate (Closed-Loop Biomass divided by All Fuels) | B-18 | 6 | R |
| 1130 | Biomass Kilowatt- Hours Produced & Sold | B-19 | 12 | N |
| 1140 | Total Biomass Kilowatt-Hours Produced & Sold | B-19 | 12 | N |

| Field Identification No. | | Form Ref. | Length | Field Description |
|-----------------------------|---|--------------|--------|-------------------|
| ----- | ----- | ---- | ----- | ----- |
| 1150 | Total Biomass Kilowatt-Hours times Rate | B-20 | 12 | N |
| 1160 | Biomass Phaseout Adjustment | B-21 | 12 | N |
| 1170 | Biomass Phaseout Adjustment Rate | B-21 | 6 | R |
| 1180 | Total Biomass Phaseout Adjustment | B-21 | 12 | N |
| 1190 | Line 20 minus Line 21 | B-22 | 12 | N |
| 1200 | Section B Credits from Pass-Through Entities | B-23 | 12 | N |
| 1205 | Form 1041 Portion Amount | B-23 | 12 | NO ENTRY |
| 1210 | Total of Lines 15, 22 and 23 | B-24 | 12 | N |
| 1220 | Amount of Previous Line from Passive Activities | B-25 | 12 | N |
| 1230 | Line 24 minus Line 25 | B-26 | 12 | N |
| 1240 | Passive Activity Credit Allowed for 2004 | B-27 | 12 | N |
| 1250 | Carryback from 2005 | B-28 | 12 | NO ENTRY |
| 1260 | Section B Current Year Credit | B-29 | 12 | N |
| 1300 | Regular Tax before Credits | B-30 | 12 | N |
| 1310 | Alternative Minimum Tax | B-31 | 12 | N |

| Field Identification No. | | Form Ref. | Length | Field Description |
|-----------------------------|--|--------------|--------|-------------------|
| ----- | ----- | ---- | ----- | ----- |
| 1320 | Regular Tax plus Alternative Minimum Tax | B-32 | 12 | N |
| 1330 | Foreign Tax Credit | B-33a | 12 | N |
| 1340 | Credits from Form 1040 | B-33b | 12 | N |
| 1350 | Possessions Tax Credit (Form 5735) | B-33c | 12 | NO ENTRY |
| 1360 | Credit for Fuel from a Nonconventional Source | B-33d | 12 | N |
| 1370 | Qualified Electric Vehicle Credit | B-33e | 12 | N |
| 1380 | Total Credits | B-33f | 12 | N |
| 1390 | Net Income Tax | B-34 | 12 | N |
| 1400 | Net Regular Tax | B-35 | 12 | N |
| 1410 | Enter 25% of Excess | B-36 | 12 | N |
| 1420 | Net Income Tax minus 25% Excess | B-37 | 12 | N |
| 1430 | General Business Credit | B-38 | 12 | N |
| 1440 | Line 37 minus Line 38 | B-39 | 12 | N |
| 1450 | Credit Allowed for Current Year | B-40 | 12 | N |

| | | |
|---------------------------|---|-----------|
| Record Terminus Character | 1 | Value "#" |
|---------------------------|---|-----------|